## STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

## DEPARTMENT OF TREASURY

ROBERT A. BOWMAN, State Treasurer

## STATE TAX COMMISSION

4th Floor Treasury Building Lansing, Michigan 48922 Telephone 517 373-0500 COMMISSION MEMBERS

THEODORE P. MANSOUR LEROY J. NELSON ROBERT O. VANDERMARK

No. 4, FEBRUARY 14, 1989 IFT CERTIFICATES CFT CERTIFICATES

TO:

Assessing Officers

FROM:

State Tax Commission

RE:

Industrial Facilities and Commercial Facilities

Tax Abatement Certificates

Act 198, P.A. of 1974 became effective on July 9, 1974. This means that the first certificates issued provided abatements beginning with the 1975 tax year.

Many of the certificates issued in the earlier years have now expired. Please check the expiration date on each of the certificates for facilities in your assessment jurisdiction. The property covered by exemption certificates having an expiration date of December 31, 1988 or prior should be on the 1989 ad valorem assessment roll.

This reminder is sent so that corrective action may be taken prior to delivering the roll to the Board of Review.

The same applies to Act 255, P.A. of 1978 certificates.

If you do not have, or cannot locate the Industrial Facilities or Commercial Facilities Certificates in your files, we can furnish a copy upon request.

Very truly yours,

Emil E. Tahvonen Administrator